

Annual Budget

School District No. 64 (Gulf Islands)

June 30, 2023

School District No. 64 (Gulf Islands)

June 30, 2023

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*NOTE - Statement 1, Statement 3, Statement 5, Schedule 1 and Schedules 4A - 4D are used for Financial Statement reporting only.

ANNUAL BUDGET BYLAW

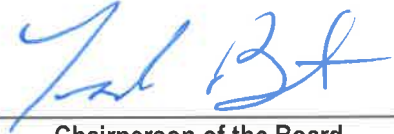
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 64 (GULF ISLANDS) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2022/2023 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education Policies respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 64 (Gulf Islands) Annual Budget Bylaw for fiscal year 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$28,225,567 for the 2022/2023 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2022/2023.

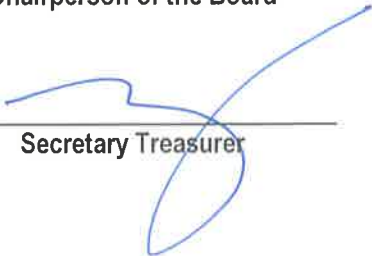
READ A FIRST TIME THE 8th DAY OF JUNE, 2022;

READ A SECOND TIME THE 8th DAY OF JUNE, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 8th DAY OF JUNE, 2022;




Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 64 (Gulf Islands) Annual Budget Bylaw 2022/2023, adopted by the Board the 8 DAY OF June, 2022.



Secretary Treasurer

School District No. 64 (Gulf Islands)

Statement 2

Annual Budget - Revenue and Expense
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	1,420,000	1,461,438
Adult		1,063
Total Ministry Operating Grant Funded FTE's	1,420,000	1,462,501
Revenues	\$	\$
Provincial Grants		
Ministry of Education	24,575,926	25,214,433
Tuition	725,000	650,000
Other Revenue	1,517,500	1,310,500
Rentals and Leases	40,000	25,000
Investment Income	35,000	20,000
Amortization of Deferred Capital Revenue	1,200,000	1,050,000
Total Revenue	28,093,426	28,269,933
Expenses		
Instruction	19,038,588	19,275,596
District Administration	1,424,336	1,311,060
Operations and Maintenance	4,562,771	4,491,777
Transportation and Housing	1,896,223	1,887,899
Debt Services	103,649	101,443
Total Expense	27,025,567	27,067,775
Net Revenue (Expense)	1,067,859	1,202,158
Budgeted Allocation (Retirement) of Surplus (Deficit)	202,141	
Budgeted Surplus (Deficit), for the year	1,270,000	1,202,158
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	1,270,000	1,202,158
Budgeted Surplus (Deficit), for the year	1,270,000	1,202,158

School District No. 64 (Gulf Islands)

Annual Budget - Revenue and Expense
Year Ended June 30, 2023

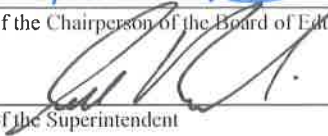
	2023 Annual Budget	2022 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	22,029,760	21,804,266
Operating - Tangible Capital Assets Purchased	1,200,000	600,000
Special Purpose Funds - Total Expense	3,495,807	3,713,509
Capital Fund - Total Expense	1,500,000	1,550,000
Total Budget Bylaw Amount	28,225,567	27,667,775

Approved by the Board


Signature of the Chairperson of the Board of Education

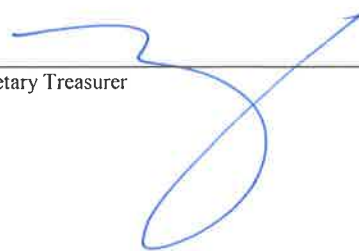
June 15th 2022

Date Signed


Signature of the Superintendent

June 15, 2022

Date Signed


Signature of the Secretary Treasurer

June 8, 2022

Date Signed

School District No. 64 (Gulf Islands)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>1,067,859</u>	<u>1,202,158</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	<u>(1,200,000)</u>	<u>(600,000)</u>
Total Acquisition of Tangible Capital Assets	<u>(1,200,000)</u>	<u>(600,000)</u>
Amortization of Tangible Capital Assets	<u>1,200,000</u>	<u>1,250,000</u>
Total Effect of change in Tangible Capital Assets	<u>-</u>	<u>650,000</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>1,067,859</u>	<u>1,852,158</u>

School District No. 64 (Gulf Islands)

Schedule 2

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	21,545,119	21,865,924
Tuition	725,000	650,000
Other Revenue	757,500	645,500
Rentals and Leases	40,000	25,000
Investment Income	30,000	20,000
Total Revenue	23,097,619	23,206,424
Expenses		
Instruction	15,646,430	15,663,530
District Administration	1,424,336	1,311,060
Operations and Maintenance	3,162,771	3,041,777
Transportation and Housing	1,796,223	1,787,899
Total Expense	22,029,760	21,804,266
Net Revenue (Expense)	1,067,859	1,402,158
Budgeted Prior Year Surplus Appropriation	202,141	
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(1,200,000)	(600,000)
Local Capital	(70,000)	(802,158)
Total Net Transfers	(1,270,000)	(1,402,158)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 64 (Gulf Islands)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	21,080,957	21,401,511
Other Ministry of Education Grants		
Pay Equity	102,398	102,398
Student Transportation Fund	328,264	328,264
Support Staff Benefits Grant	26,000	25,000
FSA Scorer Grant	7,500	2,753
District Capacity Building		4,725
Early Learning Framework		1,273
Total Provincial Grants - Ministry of Education	21,545,119	21,865,924
Tuition		
International and Out of Province Students	725,000	650,000
Total Tuition	725,000	650,000
Other Revenues		
Miscellaneous		
Miscellaneous	732,500	621,500
GISPA Tuition	25,000	24,000
Total Other Revenue	757,500	645,500
Rentals and Leases	40,000	25,000
Investment Income	30,000	20,000
Total Operating Revenue	23,097,619	23,206,424

School District No. 64 (Gulf Islands)
 Annual Budget - Schedule of Operating Expense by Object
 Year Ended June 30, 2023

Schedule 2B

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Salaries		
Teachers	6,228,199	6,700,533
Principals and Vice Principals	2,062,237	1,924,247
Educational Assistants	1,036,566	989,960
Support Staff	2,025,930	2,274,265
Other Professionals	1,607,567	1,509,060
Substitutes	669,675	599,716
Total Salaries	<u>13,630,174</u>	<u>13,997,781</u>
Employee Benefits	<u>3,475,113</u>	<u>3,543,500</u>
Total Salaries and Benefits	<u>17,105,287</u>	<u>17,541,281</u>
Services and Supplies		
Services	1,848,255	1,375,725
Student Transportation	1,086,850	1,063,600
Professional Development and Travel	530,560	454,924
Rentals and Leases	3,000	3,000
Dues and Fees	43,225	43,225
Insurance	52,281	49,281
Supplies	735,302	693,230
Utilities	625,000	580,000
Total Services and Supplies	<u>4,924,473</u>	<u>4,262,985</u>
Total Operating Expense	<u>22,029,760</u>	<u>21,804,266</u>

School District No. 64 (Gulf Islands)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2023

Schedule 2C

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	4,712,831	733,473	122,822	79,433	19,903	492,875	6,161,337
1.03 Career Programs	71,996	29,381	106,890		75,842	6,000	290,109
1.07 Library Services	173,460					1,500	174,960
1.08 Counselling	216,300						216,300
1.10 Special Education	744,576	125,491	756,577	21,877	187,157	52,000	1,887,678
1.30 English Language Learning	120,036						120,036
1.31 Indigenous Education		76,689	50,277			6,500	133,466
1.41 School Administration		1,067,822		325,392		19,500	1,412,714
1.62 International and Out of Province Students	189,000	29,381			210,099	1,500	429,980
Total Function 1	6,228,199	2,062,237	1,036,566	426,702	493,001	579,875	10,826,580
4 District Administration							
4.11 Educational Administration					243,072		243,072
4.40 School District Governance					115,656		115,656
4.41 Business Administration				81,632	418,915	1,500	502,047
Total Function 4	-	-	-	81,632	777,643	1,500	860,775
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				79,992	280,059	3,500	363,551
5.50 Maintenance Operations				910,353		52,000	962,353
5.52 Maintenance of Grounds				133,740		2,000	135,740
5.56 Utilities				14,165		2,000	16,165
Total Function 5	-	-	-	1,138,250	280,059	59,500	1,477,809
7 Transportation and Housing							
7.41 Transportation and Housing Administration				23,280	56,864	800	80,944
7.70 Student Transportation				356,066		28,000	384,066
7.73 Housing							-
Total Function 7	-	-	-	379,346	56,864	28,800	465,010
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	6,228,199	2,062,237	1,036,566	2,025,930	1,607,567	669,675	13,630,174

School District No. 64 (Gulf Islands)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	6,161,337	1,674,179	7,835,516	777,783	8,613,299	8,893,078
1.03 Career Programs	290,109	72,095	362,204	41,144	403,348	395,894
1.07 Library Services	174,960	53,511	228,471	18,200	246,671	316,615
1.08 Counselling	216,300	54,075	270,375		270,375	324,219
1.10 Special Education	1,887,678	470,873	2,358,551	127,058	2,485,609	2,320,643
1.30 English Language Learning	120,036	30,009	150,045		150,045	148,259
1.31 Indigenous Education	133,466	30,698	164,164	67,000	231,164	232,193
1.41 School Administration	1,412,714	330,340	1,743,054	234,900	1,977,954	1,918,694
1.62 International and Out of Province Students	429,980	102,330	532,310	735,655	1,267,965	1,113,935
Total Function 1	10,826,580	2,818,110	13,644,690	2,001,740	15,646,430	15,663,530
4 District Administration						
4.11 Educational Administration	243,072	51,961	295,033	51,275	346,308	329,671
4.40 School District Governance	115,656	7,286	122,942	66,000	188,942	168,088
4.41 Business Administration	502,047	116,980	619,027	270,059	889,086	813,301
Total Function 4	860,775	176,227	1,037,002	387,334	1,424,336	1,311,060
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	363,551	83,885	447,436	102,682	550,118	509,141
5.50 Maintenance Operations	962,353	245,177	1,207,530	494,492	1,702,022	1,667,572
5.52 Maintenance of Grounds	135,740	33,185	168,925	42,000	210,925	220,519
5.56 Utilities	16,165	3,541	19,706	680,000	699,706	644,545
Total Function 5	1,477,809	365,788	1,843,597	1,319,174	3,162,771	3,041,777
7 Transportation and Housing						
7.41 Transportation and Housing Administration	80,944	19,233	100,177	2,125	102,302	122,861
7.70 Student Transportation	384,066	95,755	479,821	1,179,100	1,658,921	1,630,038
7.73 Housing	-	-	-	35,000	35,000	35,000
Total Function 7	465,010	114,988	579,998	1,216,225	1,796,223	1,787,899
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	13,630,174	3,475,113	17,105,287	4,924,473	22,029,760	21,804,266

School District No. 64 (Gulf Islands)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2023

	<u>2023</u>	<u>2022 Amended</u>
	<u>Annual Budget</u>	<u>Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	2,730,807	3,048,509
Other Revenue	760,000	665,000
Investment Income	5,000	-
Total Revenue	<u>3,495,807</u>	<u>3,713,509</u>
Expenses		
Instruction	3,392,158	3,612,066
Debt Services	103,649	101,443
Total Expense	<u>3,495,807</u>	<u>3,713,509</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 64 (Gulf Islands)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2023

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Staff	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			180,000						
Add: Restricted Grants									
Provincial Grants - Ministry of Education	103,649	71,754	500,000	128,000	19,600	50,000	162,064	324,480	1,688,014
Other Investment Income			500,000						
Less: Allocated to Revenue									
Deferred Revenue, end of year	-	71,754	180,000	-	-	-	-	-	-
Revenues	103,649		500,000	128,000	19,600	50,000	162,064	324,480	1,688,014
Provincial Grants - Ministry of Education			500,000						
Other Revenue	103,649			128,000	19,600	50,000	162,064	324,480	1,688,014
Investment Income			500,000						
Expenses									
Salaries									
Teachers				13,000	3,000	27,000			1,350,000
Educational Assistants				86,000	10,000	2,000	55,000	125,000	
Support Staff				1,000	1,000			53,000	
Other Professionals								33,000	
Substitutes				1,000	1,000	1,500		50,000	
Employee Benefits				101,000	15,000	30,500	55,000	261,000	1,350,000
Services and Supplies	103,649		500,000	27,000	4,000	6,500	12,000	54,000	338,014
	103,649		500,000	27,000	600	13,000	95,064	9,480	
Net Revenue (Expense)	-	-	-	128,000	19,600	50,000	162,064	324,480	1,688,014

School District No. 64 (Gulf Islands)

Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2023

	2023 Annual Budget			2022 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	300,000		300,000	300,000
Amortization of Deferred Capital Revenue	1,200,000		1,200,000	1,050,000
Total Revenue	1,500,000	-	1,500,000	1,350,000
Expenses				
Operations and Maintenance	300,000		300,000	300,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,100,000		1,100,000	1,150,000
Transportation and Housing	100,000		100,000	100,000
Total Expense	1,500,000	-	1,500,000	1,550,000
Net Revenue (Expense)	-	-	-	(200,000)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,200,000		1,200,000	600,000
Local Capital		70,000	70,000	802,158
Total Net Transfers	1,200,000	70,000	1,270,000	1,402,158
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	1,200,000	70,000	1,270,000	1,202,158